

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	<b>MONONGALIA</b>				
<b>Fiscal Year:</b>	<b>2009 - 2010</b>	<b>Original</b>	<b>Revised</b>	<b>Original</b>	<b>Revised</b>
<b>Contact:</b>	<b>SHARON DEWITT</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>2917232</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

### REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	10,000,000	10,000,000	520,000	520,000
301-01	Property Tax Current Year	13,355,705	13,355,705		-
301-02-05	Prior Year Taxes	400,000	400,000		-
301-06	Supplemental Taxes	100,000	100,000		-
301-07	Surplus	15,000	15,000		-
301-08	Del. & Non-entered Land Fund	3,500	3,500		-
301-09	Redemption from State Auditor	3,500	3,500		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	1,000	1,000		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	325,000	325,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	950,000	950,000		-
305	Coal Severance Tax	N/A	N/A	800,000	800,000
306	Gas & Oil Severance Tax	100,000	100,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	160,000	160,000		-
309	Hotel Occupancy Tax	700,000	700,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	500	500		-
312	Synthetic Fuel Tax	40,000	40,000		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	20	20		-
322	Federal Grants	587,500	587,500		-
323	State Grants	525,000	525,000		-
324	Other Grants	96,000	96,000		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	3,500	3,500		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	40,000	40,000		-
330	Sheriff's Earnings	15,000	15,000		-
331	County Clerk's Earnings	360,000	360,000		-
332	Circuit Clerk's Earnings	70,000	70,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	7,000	7,000		-
335	Motor Vehicle License Fee	5,500	5,500		-

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<b>Contact:</b>	<b>SHARON DEWITT</b>	<b>General</b>	<b>General</b>	<b>Coal</b>	<b>Coal</b>
<b>Phone No:</b>	<b>2917232</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
336	Map Sales	-	-		-
339	Parks & Recreation Fees	2,500	2,500		-
340	Rents & Concessions	84,840	84,840		-
341	Landfill/Incinerator Fees	-	-		-
342	Airport Revenue	-	-		-
343	Cemetery Revenue	-	-		-
344	Ambulance Fees	-	-		-
345	Emergency Services Fees	-	-		-
346	Emergency 911 Fee	-	-		-
347	Special Patrol/Security Systems	-	-		-
348	Franchise Agreement	-	-		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	75,000	75,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	80,364	80,364		-
362	Regional Jail Operations Partial Reim.	105,000	105,000		-
365	Interest Earned	325,000	325,000	20,000	20,000
366	Miscellaneous Revenue	5,000	5,000		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	5,000	5,000		-
369	Commissions	3,900	3,900		-
370	Gaming Income	40,000	40,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	250,000	250,000		-
374	Planning Commission Revenue	5,000	5,000		-
375	Sale of Materials	1,000	1,000		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	1,500	1,500		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	700,900	700,900	-	-
383	Parking	21,678	21,678		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	-	-		-
391	Dog & Kennel Reimbursement	75,000	75,000		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	110,000	110,000		-
394	General School Reimbursements	400,000	400,000		-

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<b>Phone No:</b>	<b>2917232</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
395	Magistrate Court Reimbursements	60,000	60,000		-
396	Worthless Check Reimbursements	31,344	31,344		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
<b>Total Revenues</b>		<b>30,261,751</b>	<b>30,261,751</b>	<b>1,340,000</b>	<b>1,340,000</b>
<b>General Government Expenditures</b>					
401	County Commission	1,667,034	1,667,034	50,000	50,000
402	County Clerk	1,083,884	1,083,884	-	-
403	Circuit Clerk	564,134	564,134	-	-
404	Sheriff-Treasurer	768,939	768,939	-	-
405	Prosecuting Attorney	1,339,013	1,339,013	-	-
406	Assessor	1,248,845	1,248,845	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	89,051	89,051	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	214,510	214,510	-	-
413	Elections-County Clerk	629,853	629,853	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	31,344	31,344	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	200,000	200,000	-	-
424	Courthouse	2,431,122	2,431,122	10,300	10,300
425	Other Buildings	1,756,250	1,756,250	10,300	10,300
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	50,000	50,000	-	-
429	Regional Development Authority	22,922	22,922	-	-
430	Community Development	25,000	25,000	-	-
431	Economic Development	40,000	40,000	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	40,000	40,000	-	-
434	Airports	-	-	-	-
435	Public Works Department	-	-	-	-

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<b>Phone No:</b>	<b>2917232</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
436	Rehabilitation of Property	6,229,155	6,229,155	-	-
437	Acquisition of Property	-	-	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	220,465	220,465	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	-	-	-
442	Federal Grants	587,500	587,500	-	-
443	State Grants	525,000	525,000	-	-
444	Other Grants	96,000	96,000	-	-
445	Litigation Reserve	5,000	5,000	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	509,539	509,539	40,200	40,200
<b>Total General Government Expenditures</b>		<b>20,374,560</b>	<b>20,374,560</b>	<b>110,800</b>	<b>110,800</b>
<b>Public Safety Expenditures</b>					
700	Sheriff-Law Enforcement	2,596,317	2,596,317	-	-
701	Sheriff-Service of Process	94,047	94,047	-	-
702	Reimbursable Jail Costs	483,131	483,131	-	-
703	Non-reimbursable Jail Costs	582,900	582,900	-	-
704	Regional Jail	1,300,000	1,300,000	-	-
705	Home Confinement	144,433	144,433	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	550,000	550,000	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	229,975	229,975	-	-
712	Communication Center	-	-	-	-
713	Fire Department	50,000	50,000	261,000	261,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	384,877	384,877	1,000	1,000
717	Central Garage	1,015,005	1,015,005	-	-
718	Flood Control	-	-	-	-

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<b>Phone No:</b>	<b>2917232</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	283,438	283,438	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>7,714,123</b>	<b>7,714,123</b>	<b>262,000</b>	<b>262,000</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	325,000	325,000	-	-
801	Mental Health	-	-	92,000	92,000
802	Other Health Programs	-	-	35,000	35,000
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	100,000	100,000	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	100,000	100,000	-	-
809	Water	100,000	100,000	25,000	25,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	65,768	65,768	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>690,768</b>	<b>690,768</b>	<b>152,000</b>	<b>152,000</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	135,000	135,000	166,500	166,500
901	Swimming Pools	-	-	17,000	17,000
902	4-H CAMP	165,800	165,800	-	-
903	Arts & Humanities	-	-	121,000	121,000
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	41,000	41,000

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<b>Phone No:</b>	<b>2917232</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	73,500	73,500
909	Historical Commission	-	-	41,200	41,200
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	350,000	350,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	315,000	315,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>965,800</b>	<b>965,800</b>	<b>460,200</b>	<b>460,200</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	-	136,500	136,500
951	Human Resources	-	-	67,500	67,500
952	Senior Citizens	-	-	135,000	135,000
953	Public Transit	456,500	456,500	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	16,000	16,000
957	Family Law Master	-	-	-	-
958	Community Council	60,000	60,000	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		<b>516,500</b>	<b>516,500</b>	<b>355,000</b>	<b>355,000</b>
<b>Capital Projects Expenditures</b>					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-

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979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	-	-	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	-	-	-
991	Purchasing	-	-	-	-
992	Communication Center	-	-	-	-
993	Dog Warden	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-

<b>Total Capital Projects Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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### SUMMARY

General Government Expenditures	20,374,560	20,374,560	110,800	110,800
Public Safety Expenditures	7,714,123	7,714,123	262,000	262,000
Health & Sanitation Expenditures	690,768	690,768	152,000	152,000
Culture & Recreation Expenditures	965,800	965,800	460,200	460,200
Social Services Expenditures	516,500	516,500	355,000	355,000
Capital Projects Expenditures	-	-	-	-

<b>GRAND TOTAL ALL EXPENDITURES</b>	<b>30,261,751</b>	<b>30,261,751</b>	<b>1,340,000</b>	<b>1,340,000</b>
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<b>TOTAL REVENUES</b>	<b>30,261,751</b>	<b>30,261,751</b>	<b>1,340,000</b>	<b>1,340,000</b>
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### GAS & OIL SEVERANCE TAX

#### Revenue

Gas & Oil Severance	<u>100,000</u>
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Fiscal Year: 2009 - 2010

Contact: SHARON DEWITT

Phone No: 2917232

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

### Expenditure

General Government	<u>0</u>
Public Safety	<u>100,000</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>100,000</u>



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Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

### Press Control G for Correction List

#### Corrections List - Budget FY MONONGALIA

302 GF unencumbered balance, Acct #299, is 25% or more of general fund **OK letter received**

308 Atleast 50% of revenue may be used for parks, rec and cultural types of expenditures budgeted \$300,800, must budget at least 330,000. - **ok difference in Library**

Syn- Fuel tax was included, Please deduct the budget by \$40,000. will take care of this in July

Straight Approval